

Exhibit

1

Fill in this information to identify the case:

Debtor 1 JENNIFER MCKINNEY

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: WESTERN District of WISCONSIN

Case number 1-22-10661-RMB

Official Form 410

Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	<u>Department of Treasury - Internal Revenue Service</u> Name of the current creditor (the person or entity to be paid for this claim)	
	Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent? <u>Internal Revenue Service</u> Name <u>P.O. Box 7346</u> Number Street <u>Philadelphia</u> <u>PA</u> <u>19101-7346</u> City State ZIP Code Contact phone <u>1-800-973-0424</u> Contact email _____ Creditor Number: <u>4986681</u> Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	Where should payments to the creditor be sent? (if different) <u>Internal Revenue Service</u> Name <u>P.O. Box 7317</u> Number Street <u>Philadelphia</u> <u>PA</u> <u>19101-7317</u> City State ZIP Code Contact phone <u>1-800-973-0424</u> Contact email _____
4. Does this claim amend one already filed?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Claim number on court claims registry (if known) <u>3</u>	
	Filed on <u>05/10/2022</u> MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>See Attachment</u>
7. How much is the claim?	\$ <u>1,408,232.46</u> Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information. Taxes _____
9. Is all or part of the claim secured?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. The claim is secured by a lien on property. Nature of property: <input checked="" type="checkbox"/> Real estate. If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . <input checked="" type="checkbox"/> Motor vehicle <input checked="" type="checkbox"/> Other. Describe: <u>*All of debtor(s) right, title and interest to property - 26 U.S.C. §6321.</u> Basis for perfection: <u>See Attachment</u> Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.) Value of property: \$ _____ Amount of the claim that is secured: \$ <u>1,033,490.33</u> Amount of the claim that is unsecured: \$ <u>374,742.13</u> (The sum of the secured and unsecured amounts should match the amount in line 7.) Amount necessary to cure any default as of the date of the petition: \$ _____ Annual Interest Rate (when case was filed) <u>4</u> % <input type="checkbox"/> Fixed <input checked="" type="checkbox"/> Variable
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____
11. Is this claim subject to a right of setoff?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property: <u>See Attachment</u>

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☐ No

☒ Yes. Check one:

Amount entitled to priority

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

\$ _____

☐ Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ _____

☐ Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ _____

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ 277,199.92

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ _____

☐ Other. Specify subsection of 11 U.S.C. § 507(a)(____) that applies.

\$ _____

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 08/17/2022
MM / DD / YYYY

/s/ LINDA MERRITT

Signature

Print the name of the person who is completing and signing this claim:

Name	LINDA	MERRITT
	First name	Middle name Last name
Title	Bankruptcy Specialist	
Company	Internal Revenue Service	
	Identify the corporate servicer as the company if the authorized agent is a servicer.	
Address	PO BOX 330500, M/S 15	
	Number Street	
	DETROIT	MI 48232-6500
	City	State ZIP Code
Contact phone	313-234-1802	Email linda.s.merritt@irs.gov

Proof of Claim for Internal Revenue Taxes



Form 410
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: JENNIFER MCKINNEY
W5441 INNSBRUCK RD
WEST SALEM, WI 54669

Case Number

1-22-10661-RMB

Type of Bankruptcy Case

CHAPTER 13

Date of Petition

04/27/2022

Amendment No. 2 to Proof of Claim dated 05/10/2022

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Secured Claims

(Notices of Federal tax lien filed under internal revenue laws before petition date)

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Penalty to Petition Date</i>	<i>Interest to Petition Date</i>	<i>Notice of Tax Date</i>	<i>Lien Filed: Office Location</i>
XXX-XX-8026	INCOME	12/31/2009	11/22/2010	\$0.00	\$0.00	\$84.26	Right to Setoff	
XXX-XX-8026	INCOME	12/31/2012	11/18/2013	\$17,439.00	\$6,048.83	\$7,102.54	Right to Setoff	
XXX-XX-8026	INCOME	12/31/2013	09/14/2015	\$67,284.00	\$42,386.28	\$24,605.11	Right to Setoff	
XXX-XX-8026	INCOME	12/31/2014	12/07/2015	\$42,702.00	\$15,576.77	\$13,892.25	Right to Setoff	
XXX-XX-8026	INCOME	12/31/2015	06/06/2016	\$54,395.00	\$2,053.04	\$15,533.07	Right to Setoff	
XXX-XX-8026	INCOME	12/31/2016	12/02/2019	\$119,889.00	\$66,135.35	\$28,204.11	Right to Setoff	
XXX-XX-8026	INCOME	12/31/2017	12/02/2019	\$64,227.73	\$92,490.39	\$31,594.91	Right to Setoff	
XXX-XX-8026	INCOME	12/31/2018	12/16/2019	\$128,680.00	\$42,068.26	\$16,115.45	Right to Setoff	
XXX-XX-8026	INCOME	12/31/2019	08/17/2020	\$117,050.00	\$11,413.01	\$6,519.97	Right to Setoff	
				\$611,666.73	\$278,171.93	\$143,651.67		

Total Amount of Secured Claims:

\$1,033,490.33

Unsecured Priority Claims

under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XXX-XX-8026	INCOME	12/31/2020	08/15/2022	\$125,034.00	\$4,164.56
XXX-XX-8026	INCOME	12/31/2021	04/27/2022	\$147,769.00	\$232.36
				\$272,803.00	\$4,396.92

Total Amount of Unsecured Priority Claims:

\$277,199.92

Unsecured General Claims

Continued from Page 1

Taxpayer ID

<i>Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XXX-XX-8026	INCOME	12/31/2015	05/21/2018	<u>\$8,206.00</u>	<u>\$2,343.32</u>
				\$8,206.00	\$2,343.32

Penalty to date of petition on unsecured priority claims (including interest thereon) \$68,726.38

Penalty to date of petition on unsecured general claims (including interest thereon) \$18,266.51

Total Amount of Unsecured General Claims:

\$97,542.21